



# COUNTY OF LOS ANGELES

## DEPARTMENT OF PUBLIC WORKS

*"To Enrich Lives Through Effective and Caring Service"*

900 SOUTH FREMONT AVENUE  
ALHAMBRA, CALIFORNIA 91803-1331  
Telephone: (626) 458-5100  
[www.ladpw.org](http://www.ladpw.org)

DONALD L. WOLFE, Director

ADDRESS ALL CORRESPONDENCE TO:  
P.O. BOX 1460  
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: **W-0**

August 18, 2005

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY  
ANNEXATION 40-58 (4-128), LOCAL AGENCY FORMATION COMMISSION  
DESIGNATION 2004-09  
NEGOTIATED TAX EXCHANGE RESOLUTION  
SUPERVISORIAL DISTRICT 5  
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY  
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE  
VALLEY:**

Adopt the enclosed Joint Resolution approving and accepting the negotiated  
exchange of property tax revenue resulting from Annexation No. 40-58 (4-128).

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

We are recommending that your Board adopt the enclosed Joint Resolution approving  
and accepting the negotiated exchange of property tax revenue resulting from  
Annexation No. 40-58 (4-128), approximately 9.53 acres of vacant land in the City of  
Lancaster to Los Angeles County Waterworks District No. 40, Antelope Valley (District).

### **Implementation of Strategic Plan Goals**

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

### **FISCAL IMPACT/FINANCING**

New revenue will be generated in the form of standby charges paid by the property owners to the District for capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito Abatement & Vector Control District, County Sanitation Districts of Los Angeles County District No. 14, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency to the Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2005-06.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution.

Adoption of the tax transfer Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Resolution has also been approved as to form by County Counsel.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

There will be no negative impact on current County services or projects during the performance of the recommended services.

The Honorable Board of Supervisors  
August 18, 2005  
Page 3

**CONCLUSION**

After approval of this recommendation, please return three adopted copies of this letter and three signed originals of the Joint Resolutions to Public Works, Waterworks and Sewer Maintenance Division, for processing to LAFCO, and forward one adopted copy of the letter and Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE  
Director of Public Works

MR:nm  
BDL2188

Enc.

cc: Chief Administrative Office  
County Assessor  
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE BOARD OF DIRECTORS OF LANCASTER CEMETERY  
DISTRICT, THE BOARD OF TRUSTEES OF ANTELOPE VALLEY MOSQUITO  
ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF  
COUNTY SANITATION DISTRICTS OF LOS ANGELES COUNTY DISTRICT NO. 14,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY OF LANCASTER, AND THE BOARD OF  
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY  
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY  
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED  
AS ANNEXATION 40-58 (4-128), LOCAL AGENCY FORMATION COMMISSION  
DESIGNATION 2004-09, TO LOS ANGELES COUNTY WATERWORKS DISTRICT  
NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of County Sanitation Districts of Los Angeles County District No. 14, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-58 (4-128) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth below:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, the County of Los Angeles, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, County Sanitation Districts of Los Angeles County District No. 14, Antelope Valley Resource Conservation District, Antelope Valley–East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-58 (4-128) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-58 (4-128) shall be allocated to the affected agencies as indicated in the enclosed Worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-58 (4-128).

4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2005  
by the Board of Supervisors of the County of Los Angeles and ex-officio of the  
governing body of the Los Angeles County Waterworks District No. 40, Antelope Valley.

VIOLET VARONA-LUKENS  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By \_\_\_\_\_  
Deputy

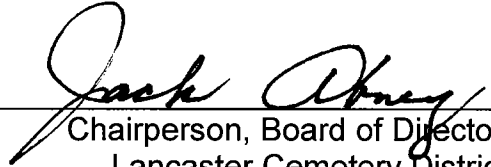
PASSED, APPROVED, AND ADOPTED this 4<sup>th</sup> day of May, 2005, by  
the following vote:

AYES: 3

NOES: 0

ABSENT: 0

ABSTAIN: 0

  
Chairperson, Board of Directors  
Lancaster Cemetery District

ATTEST:

  
Secretary

PASSED, APPROVED, AND ADOPTED this 26<sup>th</sup> day of May, 2005, by  
the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Trustees  
Antelope Valley Mosquito  
Abatement & Vector Control

ATTEST:

  
Secretary




PASSED, APPROVED, AND ADOPTED this 27<sup>th</sup> day of July, 2005, by the following vote:

AYES: Three (3)

NOES: None

ABSENT: None

ABSTAIN: None

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Chairperson, Board of Directors  
County Sanitation District No. 14  
of Los Angeles County

ATTEST:

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Secretary

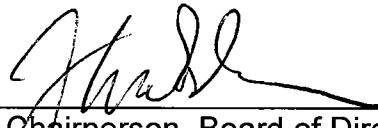
PASSED, APPROVED, AND ADOPTED this 2nd day of June, 2005, by the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, Ann Gregg, & Leonard Griffin


NOES:

ABSENT:

ABSTAIN:

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Antelope Valley Resource Conservation District

ATTEST:

  
\_\_\_\_\_  
Secretary

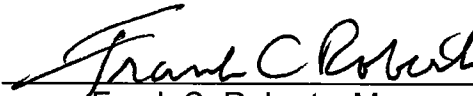
PASSED, APPROVED, AND ADOPTED this 14th day of June, 2005, by the following vote:

AYES: Council Members: Sileo, Visokey, Vice-Mayor Hearn, Mayor Roberts


NOES: None

ABSENT: Jeffra

ABSTAIN: None

  
\_\_\_\_\_  
Frank C. Roberts, Mayor  
City of Lancaster

ATTEST:

  
\_\_\_\_\_  
~~Secretary~~  
CITY CLERK


PASSED, APPROVED, AND ADOPTED this 10<sup>th</sup> day of May, 2005, by  
the following vote:

AYES: 6

NOES: 0

ABSENT: 1

ABSTAIN: 0

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

  
\_\_\_\_\_  
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY  
047.04  
12762  
July 1, 2005  
40-58(4-128) , LAFCO Designation 2004-09

Waterworks District # 40, Antelope Valley  
Based on their 2004-05 Tax Sharing Ratios

0.013364537

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.42857910	42.8558%	0.013364537	0.005727478	-0.005810321	0.422747589
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.013364537	0.000001508	0.000000000	0.000112814
3.01 L.A. COUNTY LIBRARY	0.028853668	2.8854%	0.013364537	0.000385616	-0.000385616	0.028468052
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173526804	17.3527%	0.013364537	0.002319105	-0.002319105	0.171207699
7.31 L A C FIRE-FFW	0.006085884	0.6086%	0.013364537	0.000081335	0.000000000	0.006085884
53.30 LANCASTER CEMETERY DISTRICT	0.001580304	0.1580%	0.013364537	0.000021120	-0.000021120	0.001559184
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001989171	0.1989%	0.013364537	0.000026584	-0.000026584	0.001962587
66.45 CO SANIT DIST NO 14 OPERATING	0.030263620	3.0264%	0.013364537	0.000404459	-0.000404459	0.029859161
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935183	0.0935%	0.013364537	0.000012498	-0.000012498	0.000922685
186.01 CITY-LANCASTER TD #1	0.067588245	6.7588%	0.013364537	0.000903286	-0.000903286	0.066684959
300.10 ANTELOPE VY-EAST KERN WATER AGY	0.018959357	1.8959%	0.013364537	0.000253383	-0.000253383	0.018705974
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.013364537	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.013364537	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.013364537	0.000018706	Exempt	0.001399666
400.21 CHILDREN'S INSTIL TUITION FUND	0.002777854	0.2778%	0.013364537	0.000037125	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.013364537	0.000733840	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.013364537	0.000140580	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.013364537	0.00011142	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.013364537	0.001291039	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.013364537	0.000004744	Exempt	0.000354947
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047327064	4.7327%	0.013364537	0.000632504	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.013364537	0.000358486	Exempt	0.026823690
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.013364537</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.010136373</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.013364537</b>	<b>-0.010136373</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 - ACO FUND  
51.75  
12762  
July 1, 2005  
40-58(4-128) , LAFCO Designation 2004-09

Waterworks District # 40, ACO FUND  
Based on their 2004-05 Tax Sharing Ratios

0.012235562

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.422747589	42.2748%	0.012235562	0.005172554	-0.005248399	0.417499190
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.012235562	0.000001380	0.000000000	0.000112814
3.01 L.A. COUNTY LIBRARY	0.028468052	2.8468%	0.012235562	0.000348323	-0.000348323	0.028119729
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.171207699	17.1208%	0.012235562	0.002094822	-0.002094822	0.169112876
7.31 L A C FIRE-FFW	0.006085884	0.6086%	0.012235562	0.000074464	0.000000000	0.006085884
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.010136373	1.0136%	0.012235562	0.000124024	-0.000124024	0.010012349
53.30 LANCASTER CEMETERY DISTRICT	0.001559184	0.1559%	0.012235562	0.000019077	-0.000019077	0.001540106
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001962587	0.1963%	0.012235562	0.000024013	-0.000024013	0.001938573
66.45 CO SANIT DIST NO 14 OPERATING	0.029859161	2.9859%	0.012235562	0.000365344	-0.000365344	0.029493817
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000922685	0.0923%	0.012235562	0.000011290	-0.000011290	0.000911395
186.01 CITY-LANCASTER TD #1	0.066684959	6.6685%	0.012235562	0.000815928	-0.000815928	0.065869031
300.10 ANTELOPE VY-EAST KERN WATER AGY	0.018705974	1.8706%	0.012235562	0.000228878	-0.000228878	0.018477096
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.012235562	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.012235562	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.012235562	0.000017126	Exempt	0.001399666
400.21 CHILDREN'S INSTIL TUITION FUND	0.002777854	0.2778%	0.012235562	0.000033989	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.012235562	0.000671848	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.012235562	0.000128704	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.012235562	0.000010200	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.012235562	0.001181977	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.012235562	0.000004343	Exempt	0.000354947
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047327064	4.7327%	0.012235562	0.000579073	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.012235562	0.000328203	Exempt	0.026823690
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.012235562</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.009280098</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.012235562</b>	<b>-0.009280098</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

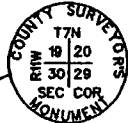
(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

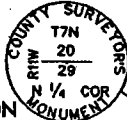
# ANNEXATION 2004-09 LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

ANNEXATION  
4-25 05/30/79  
79-581779 O.R.

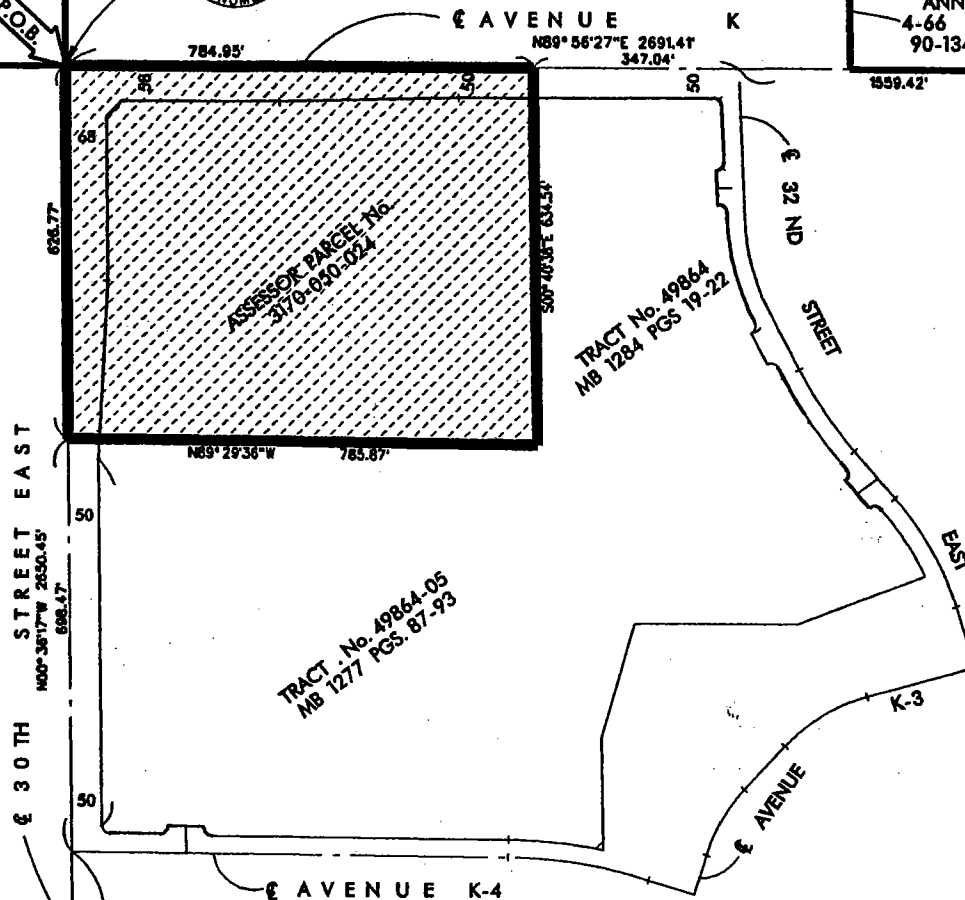


NW COR. SEC. 29, T7N, R11W, S.B.M.  
FD. C. S. MON. BRASS CAP IN HANDHOLE  
DN 14" MARKED AS SHOWN PER R. S.  
BOOK 121 PAGE 55.

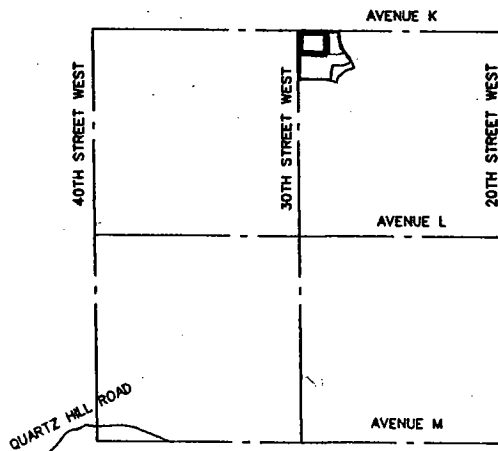
NORTH 1/4 COR. SEC. 29, T7N, R11W, S.B.M.  
FD. C. S. MON. BRASS CAP IN HANDHOLE  
DN 18" MARKED AS SHOWN PER R. S.  
BOOK 121 PAGE 55.



ANNEXATION  
4-66 01/25/90  
90-134863 O.R.



VICINITY MAP



## LEGEND:



= ANNEXATION AREA TYPICAL



CONTAINING 11.37 ACRES

## EXHIBIT "B"



PREPARED BY:  
**VTN WEST, INC.**  
6948 VAN NUYS BLVD., SUITE 100  
VAN NUYS, CA 91405-3963  
818/779-8740/50-FAX